

ORIGINAL

On July 17, 2002, I, Howard Chang, Attorney for ANDY S.S. YIP and my assistant, Barbara Sano, were given access to the (43) boxes and (6) folders listed below:

1. Bank of Hawaii (6/6)  
Acct #19-049345 – A & E CREATIONS  
1998
2. Bank of Hawaii (1/6)  
Acct #19-049345 – A & E CREATIONS  
Jan to July/1995, Bank Stmts, Cancelled checks, deposited items
3. Bank of Hawaii (2/6)  
Acct #19-049345 – A & E CREATIONS  
Aug to Dec/1995, Bank Stmts, Cancelled checks, deposited items
4. Bank of Hawaii (3/6)  
Acct #19-049345 – A & E CREATIONS  
1996
5. Bank of Hawaii (4/6)  
Acct #19-049345 – A & E CREATIONS  
Oct, Nov, Dec./1997, Bank stmts, Cancelled checks, Deposited items.
6. Bank of Hawaii (5/6)  
Acct #19-049345 – A & E CREATIONS  
Jan to Sep/1997, Bank stmts, Cancelled checks, Deposited items.
7. Bank of Hawaii (6/6)  
Acct #19-049345 – A & E CREATIONS  
1998
8. First Hawaiian Bank  
Acct #76-018812  
1996 – Cancelled checks
9. First Hawaiian Bank  
Acct #76-018812  
1995 to 1998 – Cancelled checks
10. J.A. Schmidt Architect Files: RE: Moaniala House Construction
11. Bank of Hawaii, Bank of Honolulu, International Savings and Loan, City Bank, Escrow records, Title Guaranty records

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12. Bank of America, First Hawaiian Bank, American Savings Bank, Bank of America – Cashiers checks and offsets, Merrill Lynch Fenner Pierce Acct.
13. Preparer records from Ronald Lee, CPA, 1995, 1996, 1997, 1998.
14. Watch Supplier records A to M (1 of 2 boxes)
15. Watch Supplier records N to Z (2 of 2 boxes)
16. Copies of AE journals – 12/95, 1/96 to 12/96  
Copies of AE check register – 1/95 to 12/95, 1/96 to 12/97.
17. Jack Wolf Escrow records – re: Y.B. Investments
18. A & E CREATIONS and A.Y. Investments Inc. – Landlords of Waikiki properties.
19. All records relating to FILA Scheme: Wendell Kwan MOI, ATT, Bank records, FILA records.
20. Grand Jury Exhibit 65 –  
Ronald C.O. Lee, CPA original records pertaining to the preparation of:  
ANDY YIP and Wai Lin YIP's 1999 to 2001 F1040, A & E CREATIONS, Inc. F1120S for 1999 to 2001, A.Y. Investments, Inc. F1120S for 1999 to 2001, Y.B. Investments, Inc. for 1997 to 3-31/01, General ledger of A.Y. Investments, Inc. for 1999 to 2001, General Ledger for A & Creations, Inc. for 1999 to 2001 and the Payroll file of A.Y. Investments, Inc. for 1999.
21. YIP – Swatch invoices (originals)
22. Bank of Hawaii records:  
#19-049345 – 1994 (bnk stmts, cancelled checks, deposited items)
23. First Hawaiian Bank  
76-018812 – 1994 - cancelled checks
24. Bank of Honolulu (1 of 2)– Copies of cashier's checks/offsets purchased 11/97 to 02/98
25. Bank of Honolulu (2 of 2) – Offsets & applications – 03/98 to 12/98.
26. Bank of Hawaii (4/4) - #02-118238 – A.Y. Investments – 1998.
27. Bank of Hawaii (2/4) - #02-118238 – A.Y. Investments – 1996
28. Bank of Hawaii (3/4) - #02-118238 – A.Y. Investments – 1997

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29. Bank of Hawaii (1/4) - #02-118238 – A.Y. Investments – 05/04/95 to 12/31/95  
(Note: account opened in May/1995)
30. Bank of Honolulu (1/2) – A & E CREATIONS #0001088068 – 1994, 1995, 1996.
31. Bank of Honolulu (1/2) – A & E CREATIONS #0001088068 – 1997, 1998.
32. House Construction Contractors – Affidavits/Memos
33. Credit Card records of: AMEX, CITIBANK, First USA Bank, MBNA.
34. Bank of Hawaii – 19-708985 – 1994 to 1998  
19-731391 – 1994 to 1998
35. First Hawaiian Bank – 76-245118 – 1994 to 1998.  
76-018812 – 1994 to 1998  
Bank Stmt's, FHB Cashier's checks,
36. Honolulu Foreign Exchange: Affidavit & Attachments (1/2 boxes)
37. Honolulu Foreign Exchange: Affidavit & Attachments (1/2 boxes)
38. Honolulu Foreign Exchange: 2000 Daily Purchase Sheets
39. Honolulu Foreign Exchange: 1999 Daily Purchase Sheets
40. Honolulu Foreign Exchange: 1999 to 2000 check registers
41. Honolulu Foreign Exchange: 1999 – ASB bank stmts, cancelled checks.
42. Honolulu Foreign Exchange: 2000 ASB bank stmts, cancelled checks.
43. Bank of Hawaii – 19-081818 – A.Y. Investments, Inc. – 08/1998 to 12/1998 Deposited items.

**S/A Miki provided Mr. Chang with access to the following Manila folders entitled:**

1. Fly On Travel Services – Poon, Kwock & Sandra S.M.
2. American Savings Bank – Cashier's checks.

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3. Bank of America – Cashier's checks purchased by JEFF YIP.
4. Bank of Honolulu – Copies of cashier's checks from Bank of Honolulu
5. Revenue Agent – Docs turned over (by YIP through Ronald Lee)
6. MGM Grand Hotel & Casino summons.

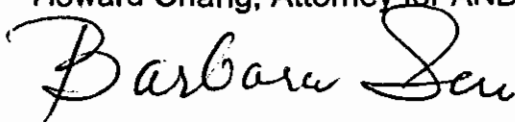
I, Howard Chang told Special Agent Gregory Miki that I did NOT want to inspect any of the summonsed and subpoenaed records of A & E CREATIONS and A.Y. Investments, Inc. for the period 1995 to 2001 at this time. S/A Miki did afford me the opportunity to inspect those records on 7/17/2002.

I, Howard Chang told Special Agent Gregory Miki that I did NOT want to inspect the records of Honolulu Foreign Exchange. S/A Miki showed me 11 boxes that were Honolulu Foreign Exchange records and I was given the opportunity to inspect those records. S/A Miki told me that the records relating to ANDY YIP for 1994 to 1998 were in two boxes marked Honolulu Foreign Exchange records.

Discovery started at approx. 1030 a.m. on 7/17/2002 and ended on



Howard Chang, Attorney for ANDY YIP.



Barbara Sano



Gregory Miki, Special Agent